

Enterprise Budget: Cow/Calf Operations - 200 Cows - Northern Utah - 2003

Item	Number	Average Weight	Amount	Units	Cost per Unit	Value	Your Farm
Receipts:							
Steers	95	600		LBS	0.93	53,010.00	
Heifers	95	550		LBS	0.88	45,980.00	
Cull Cows	20	1100		LBS	0.40	8,800.00	
Cull Bulls	2	1850		LBS	0.45	1,665.00	
Total						109,455.00	
Expenses:							
Variable Costs							
Feed Expense							
Hay			475	tons	85.00	40,375.00	
Salt & Mineral			20	tons	125.00	2,500.00	
BLM permit							
Grazing fees			318	aums	1.35	429.30	
Non fee costs			318	aums	7.00	2,226.00	
Forest Service permit							
Grazing fees			636	aums	1.35	858.60	
Non fee costs			636	aums	9.00	5,724.00	
Private Pasture lease			530	aums	15.00	7,950.00	
Reproduction costs							
AI project			20	head	25.00	500.00	
Breeding bulls			2	head	1,300.00	2,600.00	
Replacement heifers/cows			22	head	600.00	13,200.00	
Animal Health							
Veterinarian service			200	head	3.00	600.00	
Medications & supplies			200	head	2.00	400.00	
Vaccinations - cow			200	head	7.00	1,400.00	
Vaccinations - calf			190	head	5.00	950.00	
Bull testing & vaccine			8	head	10.00	80.00	
Hired Labor							
Calving season			480	hrs	8.00	3,840.00	
General Feeding			120	hrs	8.00	960.00	
Cattle Handling & care			120	hrs	8.00	960.00	
Fixed Costs							
Transportation			1	yr	1,000.00	1,000.00	
Facility maintenance			1	yr	300.00	300.00	
Fuel & lube			1	yr	120.00	120.00	
Sales commission			190	head	12.00	2,280.00	
Machinery			1	yr	200.00	200.00	
Vehicles & trailers			1	yr	200.00	200.00	
Animal Death insurance			208	head	10.00	2,280.00	
Depreciations - machinery							
& Vehicles			1	yr	2,000.00	2,000.00	
Property taxes			1	yr	1,000.00	1,000.00	
Total						\$94,732.90	
Return to labor and management:							
Over variable costs						\$23,902.10	
Over total listed costs						\$14,722.10	

Assumptions:

Percentage of cows that wean a calf = 90%.
Percent death loss of cows = 1%.
Cost of replacement stock (heifers and bulls at market value.
Feed cost at market Value.
All calves sold. Some may be sold to another enterprise.
Cows per bull = 25.

Number of months grazed
BLM land 1.5
Forest Service 3.0
Private 2.5
Animals sold in the fall

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